

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re: :
: Case No. 05-44481
Delphi Corporation, et al., :
: Judge Robert D. Drain
Debtors. :
:

NOTICE OF WITHDRAWAL OF APPEARANCE

Rex H. Elliott, Esq., and the law firm of Cooper & Elliott, LLC, hereby provide notice to the Court that they are hereby withdrawing their appearance in the above captioned case.

Respectfully submitted,

/s/ Rex H. Elliott
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